



## **DEPARTMENT OF COMMERCE**

### **International Trade Administration**

**[C-122-858]**

#### **Certain Softwood Lumber Products from Canada: Preliminary Results, Partial Rescission, and Preliminary Intent to Rescind, in Part, the Countervailing Duty Administrative Review, 2021**

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of certain softwood lumber products (softwood lumber) from Canada during the period of review (POR), January 1, 2021, through December 31, 2021. With respect to 66 companies, we are rescinding this administrative review because either the request for review of the company was timely withdrawn or the company did not have any reviewable entries of subject merchandise during the POR. Additionally, with respect to one company, we intend to rescind this administrative review. Interested parties are invited to comment on these preliminary results.

**DATES:** Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

**FOR FURTHER INFORMATION CONTACT:** Samuel Brummitt, Laura Griffith, Jonathan Hall-Eastman, John Hoffner, and Kristen Johnson, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-7851, (202) 482-6430, (202) 482-1468, (202) 482-3315, and (202) 482-4793, respectively.

## SUPPLEMENTARY INFORMATION:

### Background

On January 3, 2018, Commerce published in the *Federal Register* the countervailing duty (CVD) order on softwood lumber from Canada.<sup>1</sup> Several interested parties requested that Commerce conduct an administrative review of the *Order* and, on March 9, 2022, Commerce published in the *Federal Register* a notice of initiation of the fourth administrative review.<sup>2</sup> On April 12, 2022, we published in the *Federal Register* an additional notice of initiation of administrative review for two companies that were inadvertently excluded from the March 9, 2022 notice.<sup>3</sup> On April 26, 2022, Commerce selected Canfor Corporation and West Fraser Mills Ltd. as the mandatory respondents in the administrative review.<sup>4</sup> On August 19, 2022, Commerce selected J.D. Irving, Limited as a voluntary respondent in the administrative review.<sup>5</sup>

On September 12, 2022, Commerce extended the deadline for the preliminary results of this administrative review to January 23, 2023, in accordance with 19 CFR 351.213(h)(2).<sup>6</sup> For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>7</sup> The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision

Memorandum can be accessed directly at

<https://access.trade.gov/public/FRNoticesListLayout.aspx>.

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<sup>1</sup> See *Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order*, 83 FR 347 (January 3, 2018) (*Order*).

<sup>2</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 87 FR 13252 (March 9, 2022) (*Initiation Notice*).

<sup>3</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 87 FR 21619 (April 12, 2022).

<sup>4</sup> See Memorandum, "Respondent Selection," dated April 26, 2022.

<sup>5</sup> See Commerce's Letter, "Selection of JD Irving, Limited as a Voluntary Respondent," dated August 19, 2022.

<sup>6</sup> See Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review; 2021," dated September 12, 2022.

<sup>7</sup> See Memorandum, "Decision Memorandum for the Preliminary Results of Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2021," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

### Scope of the *Order*

The product covered by this order is certain softwood lumber products from Canada. For a complete description of the scope of the *Order*, see the Preliminary Decision Memorandum.

### Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of a CVD order where it concludes that there were no reviewable entries of subject merchandise during the POR for an exporter or producer. Normally, upon completion of an administrative review, the suspended entries are liquidated at the CVD assessment rate for the review period.<sup>8</sup> Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the calculated CVD assessment rate for the review period.<sup>9</sup>

Based on our analysis of CBP data and comments received from interested parties, we determine that 51 producers/exporters, for which a review had been requested, had no reviewable shipments, sales, or entries of subject merchandise during the POR. Accordingly, absent evidence of a shipment on the record, we are rescinding the administrative review of the following companies, pursuant to 19 CFR 351.213(d)(3):

1. 9224-5737 Quebec Inc. (aka A.G. Bois)
2. AA Trading Ltd.
3. Anglo-American Cedar Products, Ltd.
4. Bardobec Inc.
5. Best Quality Cedar Products Ltd.
6. Blanchette & Blanchette Inc.
7. Burrows Lumber (CD) Ltd.; Theo A. Burrows Lumber Company Limited
8. Campbell River Shake & Shingle Co., Ltd.
9. Canada Pallet Corp.
10. Careau Bois Inc.
11. Cedar Island Forest Products Ltd.
12. Cedar Valley Holdings Ltd.
13. Cedarcoast Lumber Products
14. Coast Mountain Cedar Products Ltd.
15. Comox Valley Shakes (2019) Ltd.
16. CWP—Montreal inc.
17. Direct Cedar Supplies Ltd.

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<sup>8</sup> See 19 CFR 351.212(b)(2).

<sup>9</sup> See 19 CFR 351.213(d)(3).

18. Distribution Rioux Inc.
19. Elrod Cartage Ltd.
20. Goldband Shake & Shingle Ltd.
21. Groupe Lignarex Inc.
22. Hampton Tree Farms, LLC (dba Hampton Lumber Sales Canada)
23. Hy Mark Wood Products Inc.<sup>10</sup>
24. Imperial Cedar Products, Ltd.
25. Intertran Holdings Ltd. (dba Richmond Terminal)
26. Island Cedar Products Ltd
27. Jazz Forest Products Ltd.
28. Les Bois Traites M.G. Inc.
29. Modern Terminal Ltd.
30. Nagaard Sawmill Ltd.
31. NSC Lumber Ltd.
32. Pacific Coast Cedar Products Ltd.
33. Rick Dubois
34. Roland Boulanger & Cie Ltee
35. S&W Forest Products Ltd.
36. Sapphire Lumber Company
37. Silvaris Corporation
38. Sonora Logging Ltd.
39. Source Forest Products
40. South Fraser Container Terminals
41. Star Lumber Canada Ltd.
42. Suncoast Industries Inc.
43. Suncoh Custom Lumber Ltd.
44. Surplus G Rioux
45. Swiftwood Forest Products Ltd.
46. T&P Trucking Ltd.
47. Waldun Forest Product Sales Ltd.
48. Watkins Sawmills Ltd.
49. Western Timber Products, Inc.
50. Winton Homes Ltd.
51. WWW Timber Products Ltd.

Additionally, pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review if the party that requested the review withdraws its request within 90 days of the publication of the notice of initiation of the requested review. On June 7, 2022, the petitioner<sup>11</sup> timely withdrew its request for administrative review of all producers/exporters

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<sup>10</sup> Hy Mark Wood Products Inc. also submitted a letter withdrawing its review request. See Hy Mark Wood Products Inc.'s Letter, "Hy Mark Wood Products Inc. Withdrawal of Review Request," dated April 6, 2022.

<sup>11</sup> The petitioner is the COALITION, an *ad hoc* association whose members are: U.S. Lumber Coalition, Inc.; Collum's Lumber Products, L.L.C.; Fox Lumber Sales, Inc.; Hankins, Inc.; Pleasant River Lumber Company; PotlatchDeltic; Rex Lumber Company; S.I. Storey Lumber Co., Inc.; Stimson Lumber Company; Swanson Group; Weyerhaeuser Company; Carpenters Industrial Council; Giustina Land and Timber Company; and Sullivan Forestry Consultants, Inc.

except Weyerhaeuser Co.<sup>12</sup> With respect to 15 producers/exporters listed in the petitioner's withdrawal of review request, neither the producer/exporter itself, nor any other party, besides the petitioner, requested a review. Accordingly, we are rescinding this review, with respect to the following companies, pursuant to 19 CFR 351.213(d)(1):

1. 54 Reman
2. Absolute Lumber Products, Ltd.
3. Adwood Manufacturing Ltd.
4. Aler Forest Products, Ltd.
5. All American Forest Products Inc.
6. Canasia Forest Industries Ltd.
7. D & D Pallets Ltd.
8. Kan Wood, Ltd.
9. L'Atelier de Readaptation au Travail de Beauce Inc.
10. Les Bardeaux Lajoie Inc.
11. Pacific Pallet, Ltd.
12. PalletSource Inc.
13. Pat Power Forest Products Corporation
14. Prendiville Industries Ltd. (aka Kenora Forest Products)
15. Valley Cedar 2 Inc.

For further information, *see* "Partial Rescission of Administrative Review" in the Preliminary Decision Memorandum.

#### Preliminary Intent to Rescind Administrative Review, in Part

Based on our analysis of the CBP entry data, we preliminarily determine that North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick) had no reviewable shipments, sales, or entries of subject merchandise during the POR. Absent any evidence of shipments placed on the record, pursuant to 19 CFR 351.213(d)(3), we intend to rescind the administrative review of this company in the final results of review. For further information, *see* "Preliminary Intent to Rescind Administrative Review, in Part" in the Preliminary Decision Memorandum.

#### Methodology

Commerce is conducting this CVD administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs

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<sup>12</sup> See Petitioner's Letter, "Withdrawal of Request for Administrative Review," dated June 7, 2022.

found countervailable, Commerce preliminarily determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that confers a benefit to the recipient, and that the subsidy is specific.<sup>13</sup> For a full description of the methodology underlying our preliminary conclusions, *see* the Preliminary Decision Memorandum. The list of topics discussed in the Preliminary Decision Memorandum is included at Appendix I.

#### Preliminary Rate for Non-Selected Companies Under Review

There are 219 companies for which a review was requested and not rescinded but were not selected as mandatory respondents. The statute and Commerce’s regulations do not directly address the establishment of rates to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation.

Section 705(c)(5)(A)(i) of the Act instructs Commerce, as a general rule, to calculate an all-others rate equal to the weighted average of the countervailable subsidy rates established for exporters and/or producers individually examined, excluding any zero, *de minimis*, or rates based entirely on facts available. In this review, none of the rates for the respondents were zero, *de minimis*, or based entirely on facts available. Therefore, for the POR, we are assigning to the non-selected companies an average of the subsidy rates calculated for the companies that were selected as respondents in the administrative review.

For further information on the calculation of the non-selected rate, *see* “Preliminary *Ad Valorem* Rate for Non-Selected Companies under Review” in the Preliminary Decision Memorandum. For a list of the non-selected companies, *see* Appendix II to this notice.

#### Preliminary Results of Review

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<sup>13</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

For the period January 1, 2021, through December 31, 2021, we preliminarily determine the following estimated countervailable subsidy rates:

<b>Companies</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
Canfor Corporation and its cross-owned affiliates <sup>14</sup>	2.04
J.D. Irving, Limited and its cross-owned affiliates <sup>15</sup>	1.72
West Fraser Mills Ltd. and its cross-owned affiliates <sup>16</sup>	2.48
Non-Selected Companies	2.19

#### Disclosure

We intend to disclose to parties to this proceeding the calculations performed in these preliminary results within five days of publication of this notice in the *Federal Register*.<sup>17</sup>

#### Verification

As provided in section 782(i)(3) of the Act, Commerce intends to verify the information relied upon here for its final results.

#### Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance.<sup>18</sup> A timeline for the submission of case and rebuttal briefs and written comments will be provided to interested parties at a later date. Note that Commerce has temporarily modified certain of its requirements for serving documents containing business proprietary information until further notice.<sup>19</sup>

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<sup>14</sup> Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd. and Canfor Wood Products Marketing, Ltd.

<sup>15</sup> Commerce finds the following companies to be cross-owned with J.D. Irving, Limited: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., and St. George Pulp & Paper Limited.

<sup>16</sup> Commerce finds the following companies to be cross-owned with West Fraser Mills Ltd.: Blue Ridge Lumber Inc., Manning Forest Products, Ltd., Sundre Forest Products Inc., Sunpine Inc., West Fraser Alberta Holdings, Ltd., and West Fraser Timber Co., Ltd.

<sup>17</sup> See 19 CFR 351.224(b).

<sup>18</sup> See 19 CFR 351.309(c) and (d).

<sup>19</sup> See *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19; Extension of Effective Period*, 85 FR 41363 (July 10, 2020).

Pursuant to 19 CFR 351.309(c) and (d)(2), parties who submit case briefs or rebuttal briefs in this review are requested to submit for each argument: (1) a statement of the issue; (2) a brief summary of the argument; and (3) a table of authorities.

Pursuant to 19 CFR 351.310(c)(2), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must do so within 30 days of publication of these preliminary results by submitting a written request to the Assistant Secretary for Enforcement and Compliance using ACCESS. Requests should contain the party's name, address, and telephone number; the number of participants; and a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm the date and time of the hearing two days before the scheduled date. Parties are reminded that all briefs and hearing requests must be filed electronically using ACCESS and received successfully in their entirety by 5:00 p.m. Eastern Time on the due date.

#### Final Results

Unless the deadline is extended pursuant to section 751(a)(3)(A) of the Act, Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised by parties in their comments, within 120 days after the date of publication of these preliminary results.

#### Assessment Rates

In accordance with 19 CFR 351.221(b)(4)(i), Commerce has preliminarily assigned the subsidy rates as indicated above. Pursuant to section 751(a)(2)(C) of the Act, upon issuance of the final results, Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 41 days after the date of publication of the final results of this review in the *Federal Register*, in accordance with 19 CFR 356.8(a). If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant



entries until the time for parties to file a request for statutory injunction has expired (*i.e.*, within 90 days of publication).

For the companies for which this review is rescinded, Commerce will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2021, through December 31, 2021, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 41 days after the date of publication of the notice of rescission in the *Federal Register*.

#### Cash Deposit Requirements

Pursuant to section 751(a)(1) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts indicated above for each of the respective companies listed above and in Appendix II with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. For all non-reviewed companies, we will instruct CBP to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Interested Parties

These preliminary results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

Dated: January 23, 2023.

**Ryan Majerus,**  
*Deputy Assistant Secretary  
for Policy and Negotiations.*

## **Appendix I**

### **List of Topics Discussed in the Preliminary Decision Memorandum**

- I. Summary
- II. Background
- III. Period of Review
- IV. Partial Rescission of Administrative Review
- V. Preliminary Intent to Rescind Administrative Review, in Part
- VI. Scope of the *Order*
- VII. Subsidies Valuation
- VIII. Analysis of Programs
- IX. Preliminary *Ad Valorem* Rate for Non-Selected Companies Under Review
- X. Programs to Be Addressed After the Preliminary Results
- XI. Recommendation

## Appendix II

### Non-Selected Exporters/Producers

1. 0752615 B.C Ltd; Fraserview Remanufacturing Inc, DBA Fraserview Cedar Products
2. 10104704 Manitoba Ltd O/A Woodstock Forest Products
3. 1074712 BC Ltd. (Quadra Cedar)
4. 5214875 Manitoba Ltd.
5. AJ Forest Products Ltd.
6. Alpa Lumber Mills Inc.
7. Andersen Pacific Forest Products Ltd.
8. Antrim Cedar Corporation
9. Aquila Cedar Products Ltd.
10. Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
11. Aspen Planers Ltd.
12. B&L Forest Products Ltd.
13. B.B. Pallets Inc. (aka Les Palettes B.B. Inc.)
14. Babine Forest Products Limited
15. Bakerview Forest Products Inc.
16. Barrette-Chapais Ltee
17. BarretteWood Inc.
18. Benoit & Dionne Produits Forestiers Ltee (aka Benoit & Dionne Forest Products Ltd.)
19. Blanchet Multi Concept Inc.
20. Bois Aise de Montreal Inc.
21. Bois Bonsai Inc.
22. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
23. Bois Daaquam inc. (aka Daaquam Lumber Inc.)
24. Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood and Marketing Solutions Inc.)
25. Boisaco Inc.
26. Boscus Canada Inc.
27. Boucher Bros. Lumber Ltd.
28. BPWood Ltd.
29. Bramwood Forest Inc.
30. Brink Forest Products Ltd.
31. Brunswick Valley Lumber Inc.
32. Busque & Laflamme Inc.
33. Canyon Lumber Company, Ltd.
34. CarlWood Lumber Ltd.
35. Carrier & Begin Inc.
36. Carrier Forest Products Ltd.
37. Carrier Lumber Ltd.
38. Carter Forest Products Inc.
39. Cedarland Forest Products Ltd.
40. Cedarline Industries Ltd.
41. Central Cedar Ltd.
42. Central Forest Products Inc.
43. Centurion Lumber Ltd.
44. Chaleur Forest Products Inc.
45. Chaleur Forest Products LP

46. Channel-ex Trading Corporation
47. Clair Industrial Development Corp. Ltd.
48. Clermond Hamel Ltee
49. CLG Enterprises Inc.
50. CNH Products Inc.
51. Coast Clear Wood Ltd.
52. Columbia River Shake & Shingle Ltd.; Teal Cedar Products Ltd., dba The Teal Jones Group
53. Commonwealth Plywood Co. Ltd.
54. Conifex Fibre Marketing Inc.
55. Cowichan Lumber Ltd.
56. CS Manufacturing Inc., dba Cedarshed
57. CWP—Industriel inc.
58. Dakeryn Industries Ltd.
59. Decker Lake Forest Products Ltd.
60. Deep Cove Forest Products, Inc.
61. Delco Forest Products Ltd.
62. Delta Cedar Specialties Ltd.
63. Devon Lumber Co. Ltd.
64. DH Manufacturing Inc.
65. Doubletree Forest Products Ltd.
66. Downie Timber Ltd.
67. Dunkley Lumber Ltd.
68. EACOM Timber Corporation
69. East Fraser Fiber Co. Ltd.
70. Edgewood Forest Products Inc.
71. ER Probyn Export Ltd.
72. Falcon Lumber Ltd.
73. Fontaine Inc.
74. Foothills Forest Products Inc.
75. Fraser Specialty Products Ltd.
76. FraserWood Industries Ltd.
77. Furtado Forest Products Ltd.
78. Gilbert Smith Forest Products Ltd.
79. Glandell Enterprises Inc.
80. Goldwood Industries Ltd.
81. Goodfellow Inc.
82. Gorman Bros. Lumber Ltd.
83. Greendale Industries Inc.
84. GreenFirst Forest Products (QC) Inc.
85. Greenwell Resources Inc.
86. Griff Building Supplies Ltd.
87. Groupe Crete Chertsey Inc.
88. Groupe Crete Division St-Faustin Inc.
89. Groupe Lebel Inc.
90. H.J. Crabbe & Sons Ltd.
91. Haida Forest Products Ltd.
92. Halo Sawmill Manufacturing Limited Partnership
93. Hornepayne Lumber LP
94. Hudson Mitchell & Sons Lumber Inc.
95. Interfor Corporation
96. Interfor Sales & Marketing Ltd.

97. Ivor Forest Products Ltd.
98. J&G Log Works Ltd.
99. J.H. Huscroft Ltd.
100. Jan Woodlands (2001) Inc.
101. Jasco Forest Products Ltd.
102. Jhaji Lumber Corporation
103. Kalesnikoff Lumber Co. Ltd.
104. Kebois Ltee/Ltd
105. Kelfor Industries Ltd.
106. Kermode Forest Products Ltd.
107. Keystone Timber Ltd.
108. Lafontaine Lumber Inc.
109. Langevin Forest Products Inc.
110. Lecours Lumber Co. Limited
111. Leisure Lumber Ltd.
112. Les Bois d'oeuvre Beaudoin Gauthier Inc.
113. Les Bois Martek Lumber
114. Les Chantiers de Chibougamau Ltd./Ltee
115. Les Industries P.F. Inc.
116. Les Produits Forestiers D&G Ltee (aka D&G Forest Products Ltd.)
117. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
118. Leslie Forest Products Ltd.
119. Lignum Forest Products LLP
120. Linwood Homes Ltd.
121. Lonestar Lumber Inc.
122. Lulumco Inc.
123. Magnum Forest Products, Ltd.
124. Maibec Inc.
125. Mainland Sawmill, a division of Terminal Forest Products Ltd.
126. Manitou Forest Products Ltd.
127. Marcel Lauzon Inc.
128. Marwood Ltd.
129. Materiaux Blanchet Inc.
130. Metrie Canada Ltd.
131. Mid Valley Lumber Specialties Ltd.
132. Midway Lumber Mills Ltd.
133. Mill & Timber Products Ltd.
134. Millar Western Forest Products Ltd.
135. Mirax Lumber Products Ltd.
136. Mobilier Rustique (Beauce) Inc.
137. Monterra Lumber Mills Limited
138. Morwood Forest Products Inc.
139. Multicedre ltee
140. Murray Brothers Lumber Company Ltd
141. Nakina Lumber Inc.
142. National Forest Products Ltd.
143. Nicholson and Cates Ltd.
144. NorSask Forest Products Limited Partnership
145. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
146. North Enderby Timber Ltd.
147. Northland Forest Products Ltd.

148. Olympic Industries, Inc.; Olympic Industries Inc-Reman Code; Olympic Industries ULC; Olympic Industries ULC Reman; Olympic Industries ULC-Reman Code
149. Oregon Canadian Forest Products Inc., dba Oregon Canadian Forest Products
150. Pacific Lumber Remanufacturing Inc.
151. Pacific Western Wood Works Ltd.
152. Parallel Wood Products Ltd.
153. Peak Industries (Cranbrook) Ltd.
154. Phoenix Forest Products Inc.
155. Pine Ideas Ltd.
156. Pioneer Pallet & Lumber Ltd.
157. Porcupine Wood Products Ltd.
158. Portbec Forest Products Ltd (aka Les Produits Forestiers Portbec Ltee)
159. Power Wood Corp.
160. Precision Cedar Products Corp.
161. Produits Forestiers Petit Paris Inc.
162. Produits forestiers Temrex, s.e.c. (aka Temrex Forest Products LP)
163. Produits Matra Inc.; Sechoirs de Beauce Inc.
164. Promobois G.D.S. Inc.
165. Rayonier A.M. Canada GP
166. Rembos Inc.
167. Rene Bernard inc.
168. Resolute FP Canada Inc.
169. Rielly Industrial Lumber Inc.
170. River City Remanufacturing Inc.
171. S&R Sawmills Ltd.
172. San Group
173. San Industries Ltd.
174. Sawarne Lumber Co. Ltd.
175. Scierie Alexandre Lemay & Fils Inc.
176. Scierie St-Michel Inc.
177. Scierie West Brome Inc.
178. Scott Lumber Sales Ltd.
179. Shakertown Corp.
180. Sigurdson Forest Products Ltd.
181. Sinclair Group Forest Products Ltd.
182. Skana Forest Products Ltd.
183. Skeena Sawmills Ltd.
184. South Beach Trading Inc.
185. South Coast Reman Ltd.
186. Southcoast Millwork Ltd.
187. Specialiste du Bardeau de Cedre Inc. (aka SBC)
188. Spruceland Millworks Inc.
189. Sundher Timber Products Inc.
190. Surrey Cedar Ltd.
191. Taan Forest Limited Partnership (aka Taan Forest Products)
192. Taiga Building Products Ltd.
193. Tall Tree Lumber Company
194. Tenryu Canada Corporation
195. Terminal Forest Products Ltd.
196. TG Wood Products
197. The Wood Source Inc.

198. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.
199. Top Quality Lumber Ltd.
200. Trans-Pacific Trading Ltd.
201. Triad Forest Products Ltd.
202. Twin Rivers Paper Co. Inc.
203. Tyee Timber Products Ltd.
204. Usine Sartigan Inc.
205. Vaagen Fibre Canada, ULC
206. Vancouver Specialty Cedar Products Ltd.
207. Vanderhoof Specialty Wood Products Ltd.
208. Visscher Lumber Inc.
209. W.I. Woodtone Industries Inc.
210. West Bay Forest Products Ltd.
211. Western Forest Products Inc.
212. Western Lumber Sales Limited
213. Westminster Industries Ltd.
214. Weston Forest Products Inc.
215. Weyerhaeuser Co.
216. White River Forest Products L.P.
217. Woodline Forest Products Ltd.
218. Woodstock Forest Products
219. Woodtone Specialties Inc.

[FR Doc. 2023-01715 Filed: 1/26/2023 8:45 am; Publication Date: 1/27/2023]